

# **EXHIBIT 4**

**SNOW BECKER KRAUSS P.C.**

JACK BECKER  
MARK S. BORTEN  
KENNETH E. CITRON  
EDWARD M. CUDDY, III  
MICHAEL H. DU BOFF  
DAVID R. FISHKIN  
PAUL GOTTLIEB  
RONALD S. HERZOG  
ERIC HONICK  
MARK A. KANIAN  
HARVEY KRAUSS  
PAUL C. KURLAND

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January 16, 2007

MARC J. LUXEMBURG  
BRAD S. MAISTROW  
CHARLES SNOW  
RALPH K. SMITH  
MICHAEL WEXELBAUM  
DEREK WOLMAN  
FRANCIS V. IMBORNONE  
(1987-2002)  
HAROLD L. LUXEMBURG  
(1987-1990)  
JAMES N. BLAIR  
HOWARD KARASIK  
RICHARD REICHLER  
LEONARD W. WAGMAN  
COUNSEL

**By Hand**

Mr. Bernard L. Madoff  
c/o Madoff & Co.  
885 Third Avenue  
New York, NY 10022

Re: Ron Tavlin '91 Trust A/C  
Year 2006 Tax Matters  
Our File No.: 20160-001

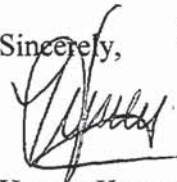
Dear Bernie:

Per my letter of January 10<sup>th</sup> to Ron, a photocopy of which was sent to you, the year 2006 capital gains taxes payable by Ron's Trust amount of \$489,272 (i.e., net gains realized \$3,261,815 x 15% = \$489,272).

I will be filing for an extension of time to file the Trust's year 2006 U.S. income tax return next week. In order to avoid interest and late payment penalties, I want to pay the tax when I file the extension request. Per your procedures, please send me a check in the amount of \$489,272 from Ron's Trust A/C to the order of my law firm's escrow A/C. When your company's check clears I will pay the tax with a check drawn on my firm's escrow A/C.

A copy of this letter is being faxed to Ron.

Sincerely,



Harvey Krauss

Snow Becker Krauss P.C.  
Escrow Account

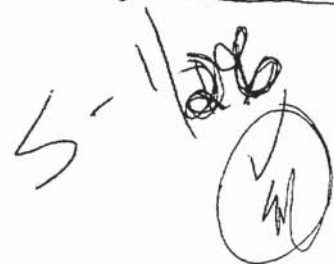
HK:tw

cc: Mr. Doron A. Tavlin - By Facsimile

S:\HK\TAVLIN\2007\BERNIE MADOFF LTR 01-16-07.wpd

\* HOLD + MAIL  
TO ABOVE ADDRESS \*

"as per annette  
Please sign off + Return TO us"



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